

TAB

SECRET**TAB E****TEMPORARY LODGING ALLOWANCE USAGE AND COST RATES**

1. A temporary lodging allowance (TLA) is authorized for each employee and his dependents who are assigned overseas. The allowance is for three months after the first arrival in a foreign area and one month preceding departure from the post for a total maximum of 120 days per overseas tour (see paragraph 7c, this study).

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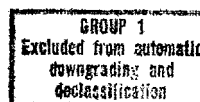
2. Current year figures for the actual number of days used and cost to the Agency for TLA are not accounted for separately in financial records at Headquarters. All allowances are consolidated under code 115 of the Financial Accounting Code with component allowance unidentified as to category. Actual TLA cost can be obtained only by requesting the information from each field installation.

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3. Budget officers for each area division make annual estimates for TLA usage based on past actual costs. These estimates for FY 1964 are used below as a realistic basis for computing average current usage rates for each employee (and his dependents) assigned to the areas indicated:

<u>Area Division</u>	<u>Cost per Day for Location</u>	<u>Number of Days TLA Used</u>	<u>Percent of Utili- zation (Days used divided by 120 days authorized)</u>
AF	\$12.00	90	75.0
EE	15.00	10	8.3
SE	14.61	10	8.3
HE		NONE	
FE	20.39	12	10.0
WE		NONE	
			101.6

Average for Agency (101.6 divided by 6) = 16.9 percent

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4. The Office of Finance does request TLA usage rates and costs from field components in order to compare actual costs with the charges that the [redacted] assesses the Agency. The data below are actual average use and costs for [redacted] TLA for the period 1 July through 31 December 1962:

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<u>Area Division</u>	<u>Cost Per Day For Location</u>	<u>Number of Days TLA Used</u>	<u>Percent of Utili- zation (Days used divided by 120 days authorized)</u>
AF	\$ 4.25	2.44	2.0
WHE and WE	12.70	31.0	25.8
HE	13.61	12.6	10.5
FE	20.39	12.0	10.0
WH	11.00	34.0	28.3
			<hr/> 76.6

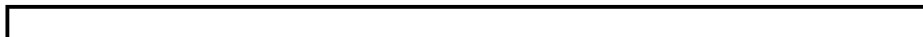
Average percent of days used in Agency (76.6 divided by 5) = 15.3

5. Data similar to that shown in paragraph 4 immediately above are shown for 1 July - 31 December 1963:

<u>Area Division</u>	<u>Cost Per Day For Location</u>	<u>Number of Days TLA Used</u>	<u>Percent of Utili- zation (Days used divided by 120 days authorized)</u>
AF	NO REPORT FROM THIS AREA		
WHE and WE	\$14.81	10	8.3
HE	12.75	7	5.8
FE	NO REPORT FROM THIS AREA		
WH	14.00	26	21.6

Not averaged due to no reports from AF and FE Divisions

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